



Accounting Credential: Associate in Applied Science Degree in Accounting A2510000

The Accounting curriculum is designed to provide students with the knowledge and the skills necessary for employment and growth in the accounting profession. Using the “language of business,” accountants assemble and analyze, process, and communicate essential information about financial operations.

In addition to course work in accounting principles, theories, and practice, students will study business law, finance, management, and economics. Related skills are developed through the study of Communication, computer applications, financial analysis, critical thinking skills, and ethics.

Graduates should qualify for entry-level accounting positions in many types of organizations including accounting firms, small businesses, manufacturing firms, banks, hospitals, school systems, and governmental agencies. With work experience and additional education, an individual may advance in the accounting profession.

Program Length: 4 semesters

Career Pathway Options: Associate in Applied Science Degree in Accounting

Program Sites: Lee Campus - Day Program, Selected Evening and Distance Courses

Course Requirements for Accounting Degree

A. General Education Courses (16 SHC)		C-L-SHC
ENG 111	Expository Writing	3-0-3
ENG 111A	Expository Writing Lab	0-2-1
ENG 114	Professional Research and Reporting	3-0-3
*HUM 115	Critical Thinking	3-0-3
**MAT140	Survey of Mathematics	3-0-3
PSY 150	General Psychology	3-0-3

B. Required Major Core Courses (23/24 SHC)

ACC 120	Principles of Financial Accounting	3-2-4
ACC 121	Principles of Managerial Accounting	3-2-4
ACC 129	Individual Income Taxes	2-2-3
ACC 220	Intermediate Accounting I	3-2-4
BUS 115	Business Law I	3-0-3
***CIS 110	Introduction to Computers	2-2-3
	Select One (3 SHC)	
ECO 151	Survey of Economics	3-0-3
ECO 251	Principles of Microeconomics	3-0-3
ECO 252	Principles of Macroeconomics	3-0-3

* Students may substitute any approved humanities course

** Students may substitute MAT 115 (nontransferable)

***Students may substitute CIS 111 (nontransferable)

C. Other Major Hours Required for Graduation (30 SHC)

ACC 122	Principles of Financial Accounting II	3-0-3
ACC 130	Business Income Taxes	2-2-3
ACC 140	Payroll Accounting	1-2-2

ACC 150	Accounting Software Applications	1-2-2
ACC 226	Advanced Managerial Accounting	3-0-3
ACC 269	Auditing and Assurance Services	3-0-3
BUS 110	Introduction to Business	3-0-3
BUS 125	Personal Finance	3-0-3
BUS 137	Principles of Management	3-0-3
BUS 225	Business Finance	2-2-3
	Major Electives	2

Major Elective Course Listing (Select a minimum of 2 SHC)

ACC 149	Introduction to Accounting Spreadsheets	1-2-2
ACC 180	Practices in Bookkeeping	3-0-3
BUS 147	Business Insurance	3-0-3
BUS 280	REAL Small Business	4-0-4
DBA 110	Database Concepts	2-3-3
WEB 110	Internet/Web Fundamentals	2-2-3
COE 111	Co-op Work Experience I	0-10-1
MKT 120	Principles of Marketing	3-0-3
OST 131	Keyboarding	1-2-2

Total Semester Hours Credit Required for Graduation: 69/70

Semester Curriculum for Accounting Degree

1st Semester (Fall)

ACC 120	Principles of Financial Accounting	3-2-4
BUS 110	Introduction to Business	3-0-3
BUS 125	Personal Finance	3-0-3
*ECO 151	Survey of Economics	3-0-3
ENG 111	Expository Writing	3-0-3
ENG 111A	Expository Writing Lab	0-2-1
OST 131	Keyboarding (Elective)	<u>1-2-2</u>
		16-6-19

2nd Semester (Spring)

ACC 121	Principles of Managerial Accounting	3-2-4
ACC 122	Principles of Financial Accounting II	3-0-3
ACC 140	Payroll Accounting	1-2-2
BUS 137	Principles of Management	3-0-3
**CIS 110	Introduction to Computers	2-2-3
***MAT 140	Survey of Mathematics	<u>3-0-3</u>
		15-6-17/18

Students may exit with diploma.

3rd Semester (Fall)

ACC 129	Individual Income Taxes	2-2-3
ACC 220	Intermediate Accounting I	3-2-4
BUS 115	Business Law I	3-0-3
BUS 225	Business Finance	2-2-3
PSY 150	General Psychology	<u>3-0-3</u>
		13-6-16

4th Semester (Spring)

ACC 130	Business Income Taxes	2-2-3
ACC 150	Accounting Software Applications	1-2-2
ACC 226	Advanced Managerial Accounting	3-0-3
ACC 269	Auditing and Assurance Services	3-0-3
ENG 114	Professional Research and Reporting	3-0-3
****HUM 115	Critical Thinking	<u>3-0-3</u>
		15-4-17

Total Semester Hours Credit: 69/70

*Students may substitute ECO 251 or ECO 252.

**Students may substitute CIS 111 (nontransferable)

***Students may substitute MAT 115 (nontransferable)

****Students may substitute any approved humanities course.

COURSE DESCRIPTIONS

ACC 120 Prin. of Financial Acct 3-2-4

This course introduces business decision-making using accounting information systems. Emphasis is placed on analyzing, summarizing, reporting, and interpreting financial information. Upon completion, students should be able to prepare financial statements, understand the role of financial information in decision-making and address ethical considerations. *This course has been approved to satisfy the Comprehensive Articulation Agreement pre-major and/or elective course requirement.*

ACC 121 Prin. of Managerial Acct 3-2-4

Prerequisite: ACC 120

This course includes a greater emphasis on managerial and cost accounting skills. Emphasis is placed on managerial accounting concepts for external and internal analysis, reporting and decision-making. Upon completion, students should be able to analyze and interpret transactions relating to managerial concepts including product-costing systems. *This course has been approved to satisfy the Comprehensive Articulation Agreement pre-major and/or elective course requirement.*

ACC 122 Prin. of Financial Acc II 3-0-3

Prerequisite: ACC 120

This course provides additional instruction in the financial accounting concepts and procedures introduced in ACC 120. Emphasis is placed on the analysis of specific balance sheet accounts, with in-depth instruction of the accounting principles applied to these accounts. Upon completion, students should be able to analyze data, prepare journal entries, and prepare reports in compliance with generally accepted accounting principles.

ACC 129 Individual Income Taxes 2-2-3

This course introduces the relevant laws governing individual income taxation. Topics include tax law, electronic research and methodologies, and the use of technology for preparation of individual tax returns. Upon completion, students should be able to analyze basic tax scenarios, research applicable tax law, and complete various individual tax forms.

ACC 130 Business Income Taxes 2-2-3

Prerequisite: ACC 120

This course introduces the relevant laws governing business and fiduciary income taxes. Topics include tax law relating to business organizations, electronic research and methodologies, and the use of technology for the preparation of business tax returns. Upon completion, students should be able to analyze basic tax scenarios, research applicable tax law, and complete various business tax forms.

ACC 140 Payroll Accounting 1-2-2

Prerequisites: ACC 115 or ACC 120

This course covers federal and state laws pertaining to wages, payroll taxes, payroll tax forms, and journal and general ledger transactions. Emphasis is placed on computing wages; calculating social security, income, and unemployment taxes; preparing appropriate payroll tax forms; and journalizing/posting transactions. Upon completion, students should be able to analyze data, make appropriate computations, complete forms, and prepare accounting entries using appropriate technology.

ACC 149 Introduction to Accounting Spreadsheets 1-2-2

Prerequisites: ACC 115 or ACC 120

This course provides a working knowledge of computer spreadsheets and their use in accounting. Topics include pre-programmed

problems, model-building problems, beginning-level macros, graphics, and what-if analysis enhancements of template problems. Upon completion, students should be able to use a computer spreadsheet to complete many of the tasks required in accounting.

ACC 150 Accounting Software Applications 1-2-2

Prerequisites: ACC 115 or ACC 120

This course introduces microcomputer applications related to the accounting systems. Topics include general ledger, accounts receivable, accounts payable, inventory, payroll, and correcting, adjusting, and closing entries. Upon completion, students should be able to use a computer accounting package to solve accounting problems.

ACC 180 Practices in Bookkeeping 3-0-3

Prerequisite: ACC 120

This course provides advanced instruction in bookkeeping and record-keeping functions. Emphasis is placed on mastering adjusting entries, correction of errors, depreciation, payroll, and inventory. Upon completion, students should be able to conduct all key bookkeeping functions for small business.

ACC 220 Intermediate Accounting I 3-2-4

Prerequisites: ACC 120 and ACC 122

This course is a continuation of the study of accounting principles with in-depth coverage of theoretical concepts and financial statements. Topics include generally accepted accounting principles and an extensive analysis of financial statements. Upon completion, students should be able to demonstrate competence in the conceptual framework underlying financial accounting, including the application of financial standards.

ACC 226 Advanced Managerial Acct 3-0-3

Prerequisite: ACC 121

This course is designed to develop an appreciation for the uses of cost information in the administration and control of business organizations. Emphasis is placed on how accounting data can be interpreted and used by management in planning and controlling business activities. Upon completion, students should be able to analyze and interpret cost information and present this information in a form that is usable by management.

ACC 269 Audit and Assurance Services 3-0-3

Prerequisite: ACC 220

This course introduces selected topics pertaining to the objectives, theory and practices in engagements providing auditing and other assurance services. Topics will include planning, conducting and reporting, with emphasis on the related professional ethics and standards. Upon completion, students should be able to demonstrate an understanding of the types of professional services, the related professional standards, and engagement methodology.

BUS 110 Introduction to Business 3-0-3

This course provides a survey of the business world. Topics include the basic principles and practices of contemporary business. Upon completion, students should be able to demonstrate an understanding of business concepts as a foundation for studying other business subjects. *This course has been approved to satisfy the Comprehensive Articulation Agreement for transferability as a premajor and/or elective course requirement.*

BUS 115	Business Law I	3-0-3	COE 111	Co-op Work Experience I	0-10-1
<p>This course introduces the ethics and legal framework of business. Emphasis is placed on contracts, negotiable instruments, Uniform Commercial Code, and the working of the court systems. Upon completion, students should be able to apply ethical issues and laws covered to selected business decision-making situations. <i>This course has been approved to satisfy the Comprehensive Articulation Agreement for transferability as a premajor and/or elective course requirement.</i></p>			<p>Prerequisite: Approval of Instructor or Department Chairperson This course provides work experience with a college-approved employer in an area related to the student's program of study. Emphasis is placed on integrating classroom learning with related work experience. Upon completion, students should be able to evaluate career selection, demonstrate employability skills, and satisfactorily perform work-related competencies.</p>		
BUS 125	Personal Finance	3-0-3	DBA 110	Database Concepts	2-3-3
<p>This course provides a study of individual and family financial decisions. Emphasis is placed on building useful skills in buying, managing finances, increasing resources, and coping with current economic conditions. Upon completion, students should be able to develop a personal financial plan.</p>			<p>This course introduces database design and creation using a DBMS product. Emphasis is placed on data dictionaries, normalization, data integrity, data modeling, and creation of simple tables, queries, reports, and forms. Upon completion, students should be able to design and implement normalized database structures by creating simple database tables, queries, reports, and forms.</p>		
BUS 137	Principles of Management	3-0-3	ECO 151	Survey of Economics	3-0-3
<p>This course is designed to be an overview of the major functions of management. Emphasis is placed on planning, organizing, controlling, directing, and communicating. Upon completion, students should be able to work as contributing members of a team utilizing these functions of management.</p>			<p>This course introduces basic concepts of micro- and macroeconomics. Topics include supply and demand, optimizing economic behavior, prices and wages, money, interest rates, banking system, unemployment, inflation, taxes, government spending, and international trade. Upon completion, students should be able to explain alternative solutions for economic problems faced by private and government sectors. <i>This course has been approved to satisfy the Comprehensive Articulation Agreement general education core requirement in social/behavioral sciences.</i></p>		
BUS 147	Business Insurance	3-0-3	ECO 251	Prin. of Microeconomics	3-0-3
<p>This course surveys the basic concepts of risk management. Topics include principles and applications of health, property, life, and casualty insurance. Upon completion, students should be able to evaluate different insurance needs and assist an organization in acquiring adequate insurance coverage.</p>			<p>This course introduces economic analysis of individual, business, and industry choices in the market economy. Topics include the price mechanism, supply and demand, optimizing economic behavior, costs and revenue, market structures, factor markets, income distribution, market failure, and government intervention. Upon completion, students should be able to identify and evaluate consumer and business alternatives in order to efficiently achieve economic objectives. <i>This course has been approved to satisfy the Comprehensive Articulation Agreement general education core requirement in social/behavioral sciences.</i></p>		
BUS 225	Business Finance	2-2-3	ECO 252	Prin. of Macroeconomics	3-0-3
<p><i>Prerequisites: ACC 120</i> This course provides an overview of business financial management. Emphasis is placed on financial statement analysis, time value of money, management of cash flow, risk and return, and sources of financing. Upon completion, students should be able to interpret and apply the principles of financial management.</p>			<p>This course introduces economic analysis of aggregate employment, income, and prices. Topics include major schools of economic thought; aggregate supply and demand; economic measures, fluctuations, and growth; money and banking; stabilization techniques; and international trade. Upon completion, students should be able to evaluate national economic components, conditions, and alternatives for achieving socioeconomic goals. <i>This course has been approved to satisfy the Comprehensive Articulation Agreement general education core requirement in social/behavioral sciences.</i></p>		
BUS 280	REAL Small Business	4-0-4	ENG 111	Expository Writing	3-0-3
<p>This course introduces hands-on techniques and procedures for planning and opening a small business, including the personal qualities needed for entrepreneurship. Emphasis is placed on market research, finance, time management, and day-to-day activities of owning/operating a small business. Upon completion, students should be able to write and implement a viable business plan and seek funding.</p>			<p><i>Prerequisites: RED 090 and ENG 090 or appropriate placement test scores</i> <i>Corequisites: ENG 111A</i> This course is the required first course in a series of two designed to develop the ability to produce clear expository prose. Emphasis is placed on the writing process including audience analysis, topic selection, thesis support and development, editing, and revision. Upon completion, students should be able to produce unified, coherent, well-developed essays using standard written English. This course has been approved to satisfy the Comprehensive Articulation Agreement general education core requirement in English composition.</p>		
CIS 110	Introduction to Computers	2-2-3			
<p>This course introduces computer concepts, including fundamental functions and operations of the computer. Topics include identification of hardware components, basic computer operations, security issues, and use of software applications. Upon completion, students should be able to demonstrate an understanding of the role and function of computers and use the computer to solve problems. <i>This course has been approved to satisfy the Comprehensive Articulation Agreement general education core requirement in natural science/mathematics (Quantitative Option).</i></p>					

ENG 111A Expository Writing Lab 0-2-1

Prerequisites: RED 090 and ENG 090 or appropriate placement test scores

Corequisites: ENG 111

This writing laboratory is designed to apply the skills introduced in ENG 111. Emphasis is placed on the editing and revision components of the writing process. Upon completion, students should be able to apply those skills in the production of final drafts in ENG 111. The computer is used as a writing and design tool for this course.

ENG 114 Prof. Research and Reporting 3-0-3

Prerequisites: ENG 111

This course, the second in a series of two, is designed to teach professional communication skills. Emphasis is placed on research, listening, critical reading and thinking, analysis, interpretation, and design used in oral and written presentations. Upon completion, students should be able to work individually and collaboratively to produce well-designed business and professional written and oral presentations. The computer is used as a writing and design tool for this course. This course has been approved to satisfy the Comprehensive Articulation Agreement general education core requirement in English composition.

HUM 115 Critical Thinking 3-0-3

Prerequisites: ENG 095 or RED 090 and ENG 090

This course introduces the use of critical thinking skills in the context of human conflict. Emphasis is placed on evaluating information, problem solving, approaching cross-cultural perspectives, and resolving controversies and dilemmas. Upon completion, students should be able to demonstrate orally and in writing the use of critical thinking skills in the analysis of appropriate texts. *This course has been approved to satisfy the Comprehensive Articulation Agreement general education core requirement in humanities/fine arts. This course may meet the SACS humanities requirement for AAS degree programs.*

MAT 140 Survey of Mathematics 3-0-3

Prerequisites: MAT 070, MAT 080, MAT 120, MAT 121, MAT 161, MAT 171, or MAT 175 or appropriate placement test scores

This course provides an introduction in a non-technical setting to selected topics in mathematics. Topics may include, but are not limited to, sets, logic, probability, statistics, matrices, mathematical systems, geometry, topology, mathematics of finance, and modeling. Upon completion, students should be able to understand a variety of mathematical applications, think logically, and be able to work collaboratively and independently. *This course has been approved to satisfy the Comprehensive Articulation Agreement general education core requirement in natural sciences/mathematics.*

MKT 120 Principles of Marketing 3-0-3

This course introduces principles and problems of marketing goods and services. Topics include promotion, placement, and pricing strategies for products. Upon completion, students should be able to apply marketing principles in organizational decision making.

OST 131 Keyboarding 1-2-2

This course covers basic keyboarding skills. Emphasis is placed on the touch system, correct techniques, and development of speed and accuracy. Upon completion, students should be able to key at an acceptable speed and accuracy level using the touch system.

PSY 150 General Psychology 3-0-3

This course provides an overview of the scientific study of human behavior. Topics include history, methodology, biopsychology, sensation, perception, learning, motivation, cognition, abnormal behavior, personality theory, social psychology, and other relevant topics. Upon completion, students should be able to demonstrate a basic knowledge of the science of psychology. *This course has been approved to satisfy the Comprehensive Articulation Agreement general education core requirement in social/behavioral sciences.*

WEB 110 Internet/Web Fundamentals 2-2-3

This course introduces basic markup language, various navigational tools and services of the Internet. Topics include creating web pages, using Internet protocols, search engines, file compression/decompression, FTP, E-mail, listservers, and other related topics. Upon completion, students should be able to deploy a website created with basic markup language, retrieve/decompress files, e-mail, FTP, and utilize other Internet tools.